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ABSTRACT

Intended as a budgetary guide for potential replicators, this document presents a detailed discussion of estimated costs involved in setting up and operating a program similar to the Mountin-Plains Career Education Model IV, a residential, family-based education program developed to improve the economic potential and lifestyle of selected student families in a six-state area. Included in this guide is a glossary of terms utilized in the Mountain-Plains cost accounting system. The glossary contains a definition of each budget line item utilized by the program and presented in the display tables attached to the guide. The glossary is followed by a narrative rationale for the cost accounting system and a set of basic assumptions. Also included is a recommended sequence of start-up events to be scheduled. The body of the document presents a detailed statement, by budget line item, of the estimated budget for the total fifteen-month start-up period. Finally, an estimated, annual operational budget for the period post start-up is also presented. The start-up plan and operational budget are also available in a related document, "Management and Resources: The Executive Division" (CE 014 631), which is a supplement to chapter 2 of the Mountain-Plains program handbook (CE 014 630). (BM)

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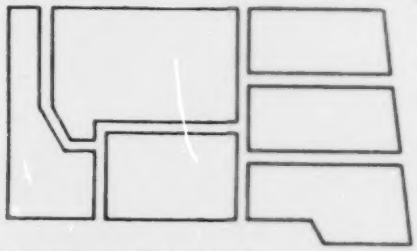

A REGIONAL PROGRAM IN
COMPREHENSIVE FAMILY EDUCATION

ED150366

COSTS BY MAJOR PROGRAM CATEGORY -- A BUDGETARY GUIDE TO PROGRAM REPLICATION

U S DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
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MOUNTAIN-PLAINS EDUCATION ECONOMIC DEVELOPMENT PROGRAM INC.

COSTS BY MAJOR PROGRAM CATEGORY – A BUDGETARY GUIDE TO PROGRAM REPLICATION

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Report on Replication Costs by Major Program Category

Introduction

The overriding question addressed by Mountain-Plains during the five-year research and development phase has been "What is the value of a comprehensive residential career education program for improving the economic and human viability of rural multi-problem families?" Assuming that the value of the Mountain-Plains program in improving the economic and human viability of the specified target population may be demonstrated to be significant, policy implications for replication of the program in other locations are obvious. A major effort undertaken by Mountain-Plains in summation of the R & D effort has been the preparation of the multi-volume analytical description of the Mountain-Plains program entitled The Design and Operation of a Residential Family Based Education Program. A separate, but closely related, element of the analytical description involves the preparation of a detailed discussion of estimated costs involved in replication of a Mountain-Plains-like program.

This volume, entitled Report on Replication Costs by Major Program Category, addresses those budgetary questions of interest to potential replicators. In its preparation, Mountain-Plains has utilized, wherever possible, its own empirical experiences as the program evolved through its developmental phase toward a stable operational status.

Because a major assumption is that Mountain-Plains' description, procedures, curriculum and so forth will be available to potential replicators, the budgetary estimates may be somewhat liberal in that they reflect the developmental cycle of design, development, implementation,

evaluation, redesign, etc. In short, to a certain degree they reflect the cost incurred by Mountain-Plains in learning how to operate a program of this nature. Based on the availability of Mountain-Plains experiential knowledge, certain of these costs may be reduced or eliminated for potential replicators.

A second major point is that in adopting an empirical approach to a replication cost study, unique local circumstances are reflected in budget estimates which may be generalizable only to a limited degree across a broad and undefined potential replicating population. For example, the location of the Mountain-Plains center in remote northeastern Montana is quite distant from major supplier markets. Consequently, the estimated freight cost in the referenced volume, which reflects Mountain-Plains actual experience, may be considerably higher than that actually incurred by a replicator in or near a major metropolitan area. Vast distances and scattered population distributions within the Mountain-Plains region may also reflect a similar relationship in student relocation and dislocation as well as state office travel costs in comparison to a potential replicator in a more densely populated and geographically limited area.

Notwithstanding, the Report on Replication Costs by Major Program Category will be of significant value to any potential replicator, reflecting as it does a large number of costs which are likely to be generalizable to a broad potential replicating population. Additionally, the report identifies a number of costs unique to start-up of such a program and provides a schedule of start-up events designed to minimize the cost of

initiating a Mountain-Plains-like program and to permit the identification of budgetary resource requirements on a schedule basis. Finally, the cost accounting system developed or adapted by Mountain-Plains has proved most useful in fiscal and process management of an educational program of this type. The system permits identification of all costs, including overhead, in terms of their contribution to the product (the student family) and allows comparative analysis between and among program components in terms of the total cost contributed by each component to the total value of the finished product - that is the completing student family. Through the related time-activity reporting system and student monitoring system, numbers of contact hours per component and cost per contact hour per component may be calculated permitting relative comparison among and between components. Finally, when taken with certain easily obtainable output or performance indicators, such as post-program income, comparative true cost-effectiveness measures among vocational education components are possible. In effect, the system provides the basis for a powerful management tool and contributes vitally to a system of management predicated on data-based decision making.

Included in the report are a glossary of terms utilized in the Mountain-Plains cost accounting system. The glossary includes a definition of each of the budget line items utilized by Mountain-Plains and presented in the display tables attached. The glossary is followed by a narrative rationale for the cost accounting system adopted. A set of basic assumptions concerning the nature of a potential replicator are presented. The degree to which the assumptions are congruent with the circumstances

attendant on an actual replicator will obviously inform the closeness of fit of the Mountain-Plains replication cost estimates and the replication cost actually incurred by that replicator. Following the assumptions are a recommended sequence of start-up events to be scheduled. These include when to hire certain staff, initial events which should be accomplished by staff, timetables for purchasing supplies and equipment, schedule for in-take of families, and so forth. Where possible, these events are related to a timetable for incurring expenses incumbent on their achievement. The body of the report is a detailed statement by budget line item, broken by program divisions, of the estimated budget for the total 15 month start-up period required. Where feasible, these costs have been disaggregated into monthly estimates. Finally, an estimated summary annual operational budget for the period post start-up is also presented. This again is based on Mountain-Plains experience, slightly modified to reflect minor program modifications expected to occur after phase-out of the R & D emphasis of the Mountain-Plains program and achievement of ongoing operational status.

GLOSSARY

Budget Line Item	Description	Explanation
01	Salaries	:Normal renumeration to employees for related services rendered.
01	Stipend	:Allotment payments to students for participation in the program.
20	Burden	:Expenses associated to the employer relating to employee payroll such as:

Employers portion of FICA taxes	5.85%
Workmen's Compensation Insurance	3.22%
Montana State Unemployment taxes	3.33%
Group Medical-Life Insurance coverage	4.60%
Employers contribution towards retirement	5.00%
Total	22.00%

25 Incentive Reward :A bonus payment to those students that satisfactorily complete their related course. Different amounts are paid according to the different classifications used, depending on the different related curriculums that are completed satisfactorily.

Class A - Both spouses satisfactorily complete Occupational Preparation and both complete Family Core requirements.

Class B - One spouse satisfactorily completes an Occupational Preparation and both complete Family Core requirements.

Class C - One spouse satisfactorily completes an Occupational Preparation and only one spouse completes Family Core requirement. Families in this classification receive an incentive payment but do not receive a Family Completion Certificate.

Budget Line Item	Description	Explanation
25	Incentive Reward (continued)	Class D - This is a non-completion or non-validation classification. This includes exists due to administrative dismissal, resignation, or desertion. This class does not receive any incentive reward.
32-35	Facilities	:Building and ground maintenance, utilities, and joint usage are included in this category. Joint usage expenses include direct charges by the lessor of Mountain-Plains facilities, for Mountain-Plains portion, to operate and maintain the gymnasium, bowling alley, base transportation, summer recreation program for staff and students.
31	Rearrangement Cost	:The remodeling necessary of Air Force barracks and various other buildings to accommodate office space and educational classrooms.
37	Instructional Supplies	:Educational supplies necessary for instructors to conduct and instruct their related curriculum. Such items include text and workbooks, drafting supplies, paper, pencils and other related necessary educational supplies.
41	Student Equipment	:Equipment necessary for the instructors to properly conduct and instruct their related curriculum. Some examples would be; tools--threading machine, video tape recorder, engine dynamometer, cash register; projectors; cassette players; calculators and transcribers.
42	Staff Equipment	:Necessary calculators, typewriters, file cabinets, etc., for administrative services and staff personnel to administer their respective departments and/or divisions.
43	Equipment Rental	:Two primary reasons necessitate the rental of equipment. One is that due to the rapid technological changes in electronic machines it allows Mountain-Plains to remain current in training students with equipment

Budget Line Item	Description	Explanation
43	Equipment Rental (continued)	currently being utilized by the various business entities. Secondly, the cost of electronic equipment, which changes so rapidly, does not make it economically feasible to purchase such equipment. In addition, some companies will not sell their equipment. They will only put it on a lease agreement. Some examples are typewriters, copy machines, keypunch machines and an engine analyzer.
44	Equipment Maintenance	:Re-occuring and normal repairs and preventive maintenance of rented (leased) and owned equipment for the Mountain-Plains Program.
46	Consultants	:Specialized knowledge needed for staff to work towards a perfected program that may not be available from any other Mountain-Plains employees.
47	Data Services	:To maintain an adequate cost accounting system, it has become necessary to utilize a computer service bureau. The bureau approach has been deemed more reasonable than purchasing computers and employing computer programmers. The bureau has also been used to record student enrollment and scheduling data and process many research reports.
48	Other Sub-Contracts	:This category includes expenses related to baby-sitting services provided for the students' children. Legal counsel retainers are also included within this classification.
55	Travel	:The majority of travel involved in this type of program is done by the state offices for recruiting and student job placements. The remaining travel is necessary for staff development, and management and board of directors travel to board meetings.
56	Vehicle Rental	:Vehicles are required for transporting students to and from bus and train stations. Other rented vehicles are used for delivery of instructional supplies, to accomplish the necessary maintenance duties for the instructional buildings, student housing and the necessary grounds maintenance.

Budget Line Item	Description	Explanation
57	Vehicle Operation Expense	:Normal gasoline, and re-occuring repairs, and preventative maintenance for rented vehicles to keep them in an operational status.
59	Relocation	:The expenses incurred to move new families from the originating state of origin of the family to Glasgow AFB to attend the Mountain-Plains Program.
61	Office	:Necessary normal supplies such as paper, pencils, etc., used in offices to keep the program operational.
62	Postage	:Postage for mailing payments for purchases, other day to day official correspondence of Mountain-Plains, etc.
63	Reproduction	:Expenses relating to reproducing paper copies of administrative and educational daily work, producing forms for internal use, production of research reports to the NIE, and especially reproduction of consumable curriculum.
64	Other	:This classification is used for coding the purchases of janitorial supplies.
66	Telephone	:To maintain a direct, immediate contact with vendors, state offices, funding agency and other personnel to insure the smooth operation of the Mountain-Plains Program.
71	Magazines and Subscriptions	:Those subscriptions to magazines and other journals deemed necessary to aid in the on-going educational process and to keep current with ever-changing theories and concepts of management and education.
74	Conferences and Memberships	:Various conferences and membership fees and dues for staff. This aids in stimulating staff to maintain a degree of professional development.

Budget Line Item	Description	Explanation
77	Freight	:The necessary expense to ship and receive purchases made by the Mountain-Plains Program.
81	Insurance	:This cost classification encompasses insurance coverage in the areas of general liability and workmen's compensation, travel insurance for management and board members, and errors and omissions for corporate offices and board members.
82	Student Medical Costs	:This category of cost is for contracted student medical services furnished by the local clinic and other related medical insurance coverage.
85	Staff and Student Referral and Interview	:Expenses incurred to interview for vacated staff positions and for new students. Students referral expense is a bonus feature to encourage successful, completing students to inform other families that may be eligible about the Mountain-Plains Program. The bonus or referral fee is paid only if the new family actually enrolls and attends the Mountain-Plains Program.
87	Dislocation	:The expenses incurred to move completing families back to the six state area.

Mountain-Plains Education & Economic Development Program, Inc., documentation manuals have complete listings of equipment and supplies necessary for each division and are available from Mountain-Plains.

Other Terms

Cost Center (Budget Center)

In most cases a cost is synonymous with each component in the program and carries the function of a budget center and a cost gathering center for that individual operation.

Direct Labor

Staff payroll cost directly allocable to a specific student related function.

Contact Hour

A contact hour is synonymous with one hour of student attendance in class.

Cost Per Contact Hour

This cost is derived by dividing the total contact hours (student attendance) for one month in a given instructional area by the total cost gathered in the related cost center. At the time this calculation is made the cost center has received all direct and overhead costs; no costs of operating the program are excluded. In summary, cost per contact hour is the cost of one student hour of instruction for a single student.

Cost Per Family

Cost per family is the total cost to treat a family for a given period of time (for a month, or for the total length of stay of a family). Again, as in the cost per contact hour, all costs incurred in the treatment of a family are included. Total costs incurred for a given period are divided by the number of families enrolled during that time.

RATIONALE FOR THE COST ACCOUNT SYSTEM

The cost accounting system was set up in a manner that would allow for budgeting and costing of direct expenses in instructional areas, direct expenses in student maintenance, indirect expenses at the division administration level and indirect or administrative expenses at the program administration level. All indirect costs are summarized in their appropriate budget centers by line item and at the month end closings, are reallocated (based on direct labor) to the budget centers that experience student contact. In this manner, all operational costs are attributed to components directly concerned with product (student) output on the basis of direct labor charges of each of these components.

All of the accounting principles and techniques are based on generally accepted accounting principles for such an industry and these principles and practices have been reviewed and accepted by the annual governmental audits performed by the auditor (DCAS).

Each curriculum area (subject matter area, i.e., electrical wiring) is coded in such a manner that it is cross-referenced to a budget center and the student contact hours are captured by these code numbers allowing for easy calculation of contact hours by budget center (program component), and cost per contact hour.

Other accepted base methods of allocating costs such as contact hour, square foot, gross costs, were considered but were not as equitable or useful as the method chosen--i.e., direct labor--since educational cost-effectiveness concerns relate more to direct resource consumption--e.g.,

direct labor costs--than to indirect measures such as number of contact hours or square footage.

Specific categories of family costs are also derived from this system and this ability makes an excellent budget tool and promotes good fiscal management. The categories by percentage contributing to total cost per family are:

Instructional Costs	18.36%
Career Guidance	3.18%
Counseling	3.94%
Community Instructors	2.99%
Support Service - Six State	15.33%
Direct Student Support	50.34%
Early Childhood	5.86%
Net Operating Costs	100.00%

The Direct Student Support category, which comprises the majority of the costs, consists of the following:

Stipend	46.22%
Incentive Reward	5.76%
Facilities	24.70%
Instructional Supplies	.10%
Equipment	.31%
Vehicle and Transportation	3.34%
Relocation and Dislocation	7.81%
Medical Support	10.16%
Interview Costs	1.48%
Recruitment	.12%
Total	100.00%

Cost Per Family Formula

Total cost for one month ÷ average number of families in program during month x 8 months (average length = Cost Per Family of stay)

BASIC ASSUMPTIONS AND SEQUENCE

A. The basic assumption used in this presentation:

1. The replicated program would be a new operation and there would be no pre-existing management team knowledgeable about program initiation procedures.

2. The program initiation phase is defined as the period from program initiation to the attainment of full family enrollment (15 months).

3. Facilities available will be similar to those on Glasgow Air Force Base (see Documentation of Mountain-Plains Program documents for description).

4. The program will be designed for a 200 family capacity.

5. All Mountain-Plains developed curriculum and the program description will be available.

B. The general sequence of start-up to be scheduled:

1. Day one, month one, the management team would be in existence. This would consist of the Director, Associate Director of Education Services, Coordinator of Student Services, Administrative Assistant of State Support Services, Director of Technical Support Services, the Controller and the Personnel Officer.

2. The first month the Purchasing Agent would be hired. This person would immediately start ordering staff equipment so it will be available for use as staff are hired.

3. The second through the fourth months the Supervisory staff will be interviewed and hired. This group will include Senior Instructors, State Coordinators, Supervisor of Property Control and Maintenance, Community Development and Family Services Supervisor, Counseling Services Supervisor, Career Guidance Supervisor, Program Evaluation Specialist and Curriculum Specialist.

4. Facilities renovation will begin in the third month and continue through the sixth month.

5. Instructional equipment and supplies will be ordered during the third and fourth month.

6. Some of the remaining staff will be interviewed and hired during the fifth month; the number hired at this time will be based on the enrollment rate of the students.

7. The sixth month, the program staff will be indoctrinated to the curriculum and the operating procedures that are involved with an individualized, open entry-exit educational system.

8. Student recruiting will begin in the fifth month and students will start arriving during the seventh month at approximately 28 families per month.

9. All staff will be hired by the ninth month.

10. The program will have 200 families by the fifteenth month. At this time the start-up period will end and the operational period will begin. However, it should be noted that some of the start-up costs will have resulted in the actual education of families.

OPERATIONAL BUDGET

Also attached is an example of a twelve month operational budget that would be necessary following the replication of the initial start up of another Mountain-Plains Education & Economic Development Program, Inc., program. The budget is to be used as a guide reflecting the types of costs involved. The budget centers and other accounting procedures would remain the same as described for the replication start-up processes.

PROJECT TIME LINES - INITIATION PHASE

Student Arrival

	Mo. 7th	Mo. 8th	Mo. 9th	Mo. 10th	Mo. 11th	Mo. 12th	Mo. 13th	Mo. 14th	Mo. 15th
# of student families arriving	28	28	28	28	28	28	28	4	28
# of student families departing									(28)
TOTALS	28	56	84	112	140	168	196	200	200

STAFF TIME SCHEDULES FOR START-UP

	Dates	Number of Staff to be Hired						
		Exec.	Control. Admin.	Ed. Svs.	Student Svs.	Field Support	Tech. Support	Totals
Executive & Management Team	1 - 1st	2	1	1	1	-	1	6
Key Supervisory Staff	1 - 1st	3	4	1	-	-	-	8
Other Supervisory Staff	1 - 2nd, 3rd, 4th	-	19	7	7	9	3	45
Remaining Staff	1 - 5th and on	5	8	41	18	12	8	92
TOTALS		10	32	50	26	21	12	151

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PROJECT TIME LINES - INITIATION-PHASE
(Day 1, Month 1 to Day 30, Month 15)

Facilities Renovation & Rearrangement (31)

Bldg.*	Description	Date Day/Month	Administrative Buildings	Classroom Buildings	Student Services	Student Houses	
816	Central Admin. Bldg. - Renovation	1 - 1st	$23,584				
813	Property Bldg. - Renovation	15 - 1st	4,167				
MCP	Student Housing - De Pickle (600/unit x 200 units)	1 - 4th				$120,000	
513	Food Services - Renovation 3,784 square feet	1 - 5th		$9,804			
521	Early Childhood - Renovation 9,158 square feet	1 - 5th		8,199			
814	Core Curriculum - Renovation 25,029 square feet	1 - 5th		50,634			
822	Vocational Curriculum Area - Renovation 10,755 square feet	1 - 5th		75,993			
920	Vocational Curriculum Area - Renovation 9,277 square feet	1 - 5th		10,764			
960	Vocational Curriculum Area - Renovation 12,055 square feet	1 - 5th		7,845			
526	Family Recreation Center - Renovation 14,346 square feet	1 - 7th			$20,505		
810	Student Services - Renovation 25,029 square feet				20,976		
927	Warehouse Storage	1 - 4th	No Cost				
	TOTALS		$27,751	$163,239	$41,481	$120,000	$352,471
			$232,471				

*See Page 18 for description of [illegible]

Building No.	Description	Size and Usage
316	Central Administration Building:	25,029 square feet. Used by the following divisions: Executive Directors Controller Division Technical Services Division Personnel and Reprographics Educational Services Division Student Services Division Field Services Division Administration
813	Property Building:	2,811 square feet. Used by the following departments: Property Control Purchasing Division Mail Room Stores Supplies Receiving and Shipping
MCP	Student & Staff Housing:	317,097 square feet. Consists of 262 family units allocated as follows: Staff: 22 Program: 18 (community instruction, nursery program) Students: 222 262
513	Food Services Building:	3,360 square feet. Used for instructional purposes for food services and cooking.
521	Early Childhood Building:	9,158 square feet. Used as Kindergarten program for students' children..
814	Foundation Education Building Area:	25,029 square feet. Used as a Test Center, Media Center, for vocational curriculum (Drafting, and for Foundation Education, Mathematics and Communication Skills).
822	Vocational Curriculum Area:	10,755 square feet. Used for the vocational areas of Building Trades and services.

Building No.	Description	Size and Usage
920	Vocational Curriculum Area:	9,277 square feet. Used for the vocational areas of Mobility and Transportation.
960	Vocational Curriculum Area:	12,055 square feet. Used for the vocational areas of Office Education and Marketing Distribution and Lodging.
526	Family Recreation Center:	14,346 square feet. Used as the Family Service Center.
810	Student Services Building:	25,029 square feet. Used by the following Departments: Counseling Career Guidance Placement Data Service for Mountain-Plains Family Core Curriculum (Health Education, Consumer Education, Home Management and Parent Involvement).
927	Warehouse Storage Building:	9,389 square feet. Used for storing temporary extra materials used in the Mountain-Plains.

PROGRAM INITIATION BUDGET - FIFTEEN MONTHS*

		Executive	Controller/ Administrative	Educational Services	Student Services	Six State	Technical Support	Direct Student Support	TOTAL	Percentages
01	Salaries	$169,605	$ 328,662	$ 489,305	$233,388	$252,617	$125,749	$	$1,619,326	33.69
01	Stipend							436,073	436,073	9.07
20	Burden - 22%	37,313	72,306	107,647	55,745	55,576	27,665		356,252	7.41
25	Incentive Reward							9,504	9,504	.20
	Facilities		204,939			20,632		178,784	404,355	8.41
	Rearrangement Costs		232,471					120,000	352,471	7.33
37	Instructional Supplies		3,000	61,238	15,015		14,000	4,000	97,253	2.02
41	Student Equipment							132,006	132,006	2.75
42	Staff Equipment	16,412	140,223	308,361	88,422	26,428	12,554		592,400	12.32
43	Equipment Rental		30,800	10,000			4,800		45,600	.95
44	Equipment Maintenance		8,250						8,250	.17
46	Consultants	3,000	3,000	3,000	3,000	3,000	3,000		18,000	.37
47	Data Services		32,625		1,000		13,000		46,625	.97
48	Other Sub-Contracts		9,000	10,000	4,120				23,120	.48
55	Travel	31,402	5,102	6,140	6,000	90,135	13,150		151,929	3.16
56	Vehicle Rental		19,100					35,700	54,800	1.14
57	Vehicle Operator Expense		5,880						5,880	.12
61	Office		31,600			8,340			39,940	.83
62	Postage		10,500						10,500	.22
63	Reproduction		20,000						20,000	.42
64	Other		17,000						17,000	.35
66	Telephone	10,200	16,065	10,005	6,255	51,750	7,755		102,030	2.12
71	Magazines & Subscript.		4,000						4,000	.08
74	Conferences & Member.		2,000						2,000	.04
77	Freight		10,000						10,000	.21
81	Insurance		27,495						27,495	.57
82	Student Medical Costs							88,560	88,560	1.84
85	Staff & Student Referral & Interview	8,000						1,000	9,000	.19
87	Dislocation							6,300	6,300	.13
	Relocation	63,600						53,580	117,180	2.44
	TOTAL	$339,532	$1,234,018	$1,005,696	$432,945	$508,478	$221,673	$1,065,507	$4,807,849	100.00%
		7.01%	25.55%	20.76%	8.93%	10.95%	4.82%	21.98%	100.00%	100.00%

*Achievement of 200 family enrollment level

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

EXECUTIVE SALARIES (01)

Description	# of Months Required for Start Up Phase	Actual Compensation By Position*	
Executive Director	15	$ 43,755	
Executive Secretary	15	10,830	
Deputy Director	15	36,555	
Personnel Officer	15	22,785	
Administrative Secretary	15	10,110	
Registrar/Advisor	10	13,840	
Student Advisor	10	10,830	
Student Advisor	10	10,830	
Steno II	9	4,770	
Scheduling Aide	10	5,300	
TOTAL EXECUTIVE SALARIES			$169,605

* In prior portions of the replication presentation, it has been stated that initially 15 months is required to complete the initial families. Therefore, some of the salaries stated are in excess of 12 months.

Note: Salaries are those currently in effect with Mountain-Plains staff and hence they reflect merit increases over time, seniority, etc. A new program would likely have points between positions at the same level and total costs would be somewhat lower.

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

INCENTIVE REWARD (25)

Description

Estimated student families in program -- by 15th month = 200

Estimated number of completer families -- by 15th month = 22

Average incentive reward per completing family -- $432

22 families x $432 = TOTAL INCENTIVE REWARD $9,504

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

CONTROLLER/ADMINISTRATIVE (01)

Description	# of Months	Actual Compensation By Position
Controller	15	$ 32,085
Administrative Secretary	14	11,858
Purchasing Agent	15	14,430
Accountant I	14	11,116
Budget Analyst	12	14,640
Accounting Supervisor	12	13,440
Payroll Clerk	10	5,000
Reprographics Supervisor	15	20,760
Chief Media Specialist	14	12,124
Chief of Reproduction Services	14	11,116
Composer Operator	12	6,360
MC/ET Operator	12	5,772
MC/ET Operator	12	5,772
Chief Operator	13	8,133
Property & Maintenance Supervisor	15	24,385
Steno II	12	7,608
Building & Property Maintenance Technician	14	7,700
Receiving & Stores Clerk	13	7,150
Truck Driver	13	7,800
Laborer	13	6,890
Driver-Messenger	10	5,750
Maintenance Technician/ Carpenter	15	14,370
Painter	11	11,110
Electric Appliance Repairman	10	7,860
Head Custodian	13	11,401
Custodian	13	7,475
Custodian	12	6,360
Custodian	12	6,360
Custodian	9	4,770
Custodian	8	4,240
Custodian	7	3,710
Property Data Monitor	14	11,117
TOTAL CONTROLLER SALARIES		$328,662

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

EDUCATION SERVICES SALARIES (01)

Description	# of Months	Actual Compensation By Position
Associate Director - Education Services	15	$ 33,090
Administrative Secretary	15	10,500
Family Core - Senior Instructor	13	15,860
Early Childhood - Supervisor	13	15,847
Foundation Education - Senior Instructor	13	16,484
Office Education - Senior Instructor	13	17,212
Building Trades & Services Senior Instructor	13	17,212
Mobility & Transportation Senior Instructor	13	17,212
Marketing, Lodging & Food Services Instructor	13	13,208
Automotive Instructor Aide	11	6,580
Building Trades Instructor Aide	11	6,800
Office Education Instructor Aide	11	6,580
FCC Instructor Aide	11	6,580
Early Childhood Clerk Typist & Aide	11	6,250
Communication Skills Instructor II	11	9,526
Math Skills Instructor II	11	10,252
Carpentry Instructor II	11	10,252
Plumbing & Heating Instructor II	11	11,176
Radio & TV Instructor II	11	10,703
Electronics Instructor II	11	9,075
Drafting Instructor II	11	10,703
Automotive Instructor II	11	10,252
Small Engines Instructor II	11	11,176
Marketing & Distribution Instructor I	11	8,734
Lodging Instructor II	11	11,275
Communication Skills Instructor Aide	10	6,340
Math Skills Instructor Aide	10	6,340
Office Education Instructor II	10	10,250

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

EDUCATION SERVICES SALARIES (01)
(continued)

Description	# of Months	Actual Compensation By Position	
FCC Instructor II	9	$ 7,794	
FCC Instructor II	9	9,630	
Early Childhood Infant Instructor I	9	8,037	
Kindergarten Instructor II	9	9,738	
Nursery Instructor II	9	8,775	
Communication-Math Skills Instructor I	9	8,175	
Math Skills Instructor II	9	8,814	
Office Education Instructor II	9	9,057	
Drafting Instructor II	9	9,626	
Automotive Instructor II	9	7,146	
Food Services Cook	9	6,912	
FCC Instructor II	8	7,456	
FCC Instructor II	8	6,928	
Nursery Instructor II	8	7,456	
Nursery Instructor II	8	7,456	
Office Education Instructor II	8	6,928	
FCC Instructor II	7	6,216	
Kindergarten Aide	7	3,710	
Nursery Instructor II	7	8,253	
Nursery Instructor I	7	6,244	
Nursery Instructor I	7	5,775	
Nursery Aide	7	3,710	
TOTAL EDUCATION SERVICES SALARIES			$489,305

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

STUDENT SERVICES SALARIES (01)

Description	# of Months	Actual Compensation By Position	
Coordinator - Student Services	15	$ 25,626	
Administrative Secretary	14	9,433	
Community Development & Family Services Supervisor	13	16,892	
Counseling Services Supervisor	13	16,892	
Career Guidance Supervisor	13	16,892	
Community Development Receptionist/Aide	12	6,353	
Counseling Receptionist	12	6,353	
Career Guidance Steno I	12	6,353	
Community Development Technician	10	9,625	
Community Worker	10	6,738	
Community Worker	10	6,738	
Family Center Manager	10	9,625	
Staff Counselor	10	9,837	
Staff Counselor	10	10,107	
Staff Counselor	10	10,107	
Staff Counselor	10	10,828	
Career Guidance Specialist	10	12,676	
Career Guidance Specialist	10	10,732	
Career Guidance Specialist	10	11,203	
Career Guidance Specialist	10	8,663	
Community Worker	8	5,390	
Counseling Aide	8	4,235	
Career Guidance Aide	8	4,235	
Community Worker	7	4,716	
Community Recreation Specialist	7	6,064	
Staff Counselor	7	7,075	
TOTAL STUDENT SERVICES SALARIES			$253,388

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

FIELD SUPPORT SALARIES (01)

Description	# of Months	Actual Compensation By Position	
Administrative Assistant States	13	$ 23,803	
Administrative Secretary	12	8,088	
Idaho Coordinator	12	17,040	
Montana Coordinator	12	17,040	
Nebraska Coordinator	12	17,040	
North Dakota Coordinator	12	17,040	
South Dakota Coordinator	12	17,040	
Wyoming Coordinator	12	17,040	
Idaho Field Operator	11	11,121	
Montana Field Operator	11	14,597	
Nebraska Field Operator	11	11,121	
North Dakota Field Operator	11	11,495	
South Dakota Field Operator	11	11,121	
Wyoming Field Operator	11	12,485	
Idaho Office Manager	10½	6,562	
Montana Office Manager	10½	7,140	
Nebraska Office Manager	10½	6,562	
North Dakota Office Manager	10½	7,140	
South Dakota Office Manager	10½	7,864	
Wyoming Office Manager	10½	6,562	
Student Placement Officer	4	4,716	
TOTAL FIELD SUPPORT SALARIES			$252,617

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

TECHNICAL SUPPORT SERVICES SALARIES (01)

Description	# of Months	Actual Compensation By Position	
Director	15	$ 30,000	
Administrative Secretary	14½	9,686	
Curriculum Specialist	13½	18,670	
Program Evaluator	12	16,596	
Student Data Supervisor	11	10,098	
Input-Output Technician	9½	6,336	
Test Center Technician	10	6,670	
Data Monitor	10	5,750	
Clerk Typist (Prog. Eval./Curric.)	12	5,700	
Clerk Typist	9½	4,512	
(Test Center) Clerk Typist	8	3,464	
(Data Monitor) Technical Writer	8	8,267	
TOTAL TECHNICAL SUPPORT SERVICES SALARIES			$125,749

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15))

SALARY RECAPITULATION (01)

Executive Division	$ 169,605
Controller/Administrative Division	326,662
Educational Services	489,305
Student Services	253,388
Six State Support	252,617
Technical Support	125,749
TOTAL SALARY RECAPITULATION	$1,619,326

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

BURDEN (20)

101 thru 180	Percentages
FICA	5.85%
Retirement	5.00%
Group Insurance	4.60%
Workmen's Compensation	3.22%
Unemployment	3.33%
*FRINGE BENEFIT RATE	22.00%

*Vacation rate of 5.385% and Sick Leave rate of 4.615% is contained within Gross Salary and is not reflected in the 22% rate of Burden.

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

STUDENT STIPEND (01)

No. of Student Families x No. Wks. (x $85/Wk.)					
1st Month	0				
2nd Month	0				
3rd Month	0				
4th Month	0				
5th Month	0				
6th Month	0				
7th Month	28	4.33	$10,312		
8th Month	56	4.33	20,626		
9th Month	84	4.33	30,938		
				$ 61,876	
10th Month	112	4.33	41,250		
11th Month	140	4.33	51,563		
12th Month	168	4.33	61,875		
				$154,688	
13th Month	196	4.33	72,187		
14th Month	200	4.33	73,661		
15th Month	200	4.33	73,661		
				$219,509	
NET STUDENT STIPEND					$436,073

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

BUILDING & GROUND MAINTENANCE (32)

Description

Program Support

Based on occupancy of 19,311 square feet from 1st to 4th month at cost of $3,734 per month x 4 months =	$ 14,939	
Based on occupancy of 89,311 square feet from 5th thru 15th month at cost of $17,273 per month x 11 months =	190,000	
Total Program Support Cost		$204,939

Six State

Office Rental for 12 months as follows:

Rental of Office Space in Montana for 12 months =	$ 3,014	
Rental of Office Space in North Dakota for 12 months =	3,964	
Rental of Office Space in South Dakota for 12 months =	1,562	
Rental of Office Space in Nebraska for 12 months =	5,680	
Rental of Office Space in Wyoming for 12 months =	3,238	
Rental of Office Space in Idaho for 12 months =	3,174	
Total Rentals		$ 20,632

Direct Student Support

MCP housing based on facilities billing from the Air Force on square footage and number of students average is $151 per month per student family.

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

BUILDING & GROUND MAINTENANCE (32)
(continued)

Direct Student Support (continued)

7th	Month Cost =	$ 4,228	
8th	Month Cost =	8,456	
9th	Month Cost =	12,684	
10th	Month Cost =	16,912	
11th	Month Cost =	21,140	
12th	Month Cost =	25,368	
13th	Month Cost =	29,596	
14th	Month Cost =	30,200	
15th	Month Cost =	30,200	
Total Direct Student Cost			$178,784
TOTAL FACILITIES COST			$404,355

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

INSTRUCTIONAL SUPPLIES (37)

Description	
Program Support	
Supplies for Multi-Media	$ 3,000
Plumbing	3,600
Heating & Refrigeration	2,160
Appliance Repair	1,152
Carpentry	3,240
Electrical Wireman	2,160
Radio/TV	3,024
Drafting	2,016
Welding	1,440
Automotive	5,292
Small Engines	2,016
Office Education	2,448
Marketing	1,224
Lodging	936
Food Services	5,184
Communication Skills	594
Math Skills	1,530
Consumer Education	419
Home Management	605
Health	691
Parent Involvement	449
Child Development	1,195

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

INSTRUCTIONAL SUPPLIES (37)
(continued)

Description		
Program Support		
Infant Care	$ 600	
Nursery	1,814	
Kindergarten	449	
House Fund (Building trades program - house project)	17,000	
Total Education Services		$61,238
Career Guidance	$ 4,131	
Counseling	1,836	
Community Development & Recreation	9,048	
Total Student Services		$15,015
Technical Support		
Standard Test Instruments	$ 6,000	
Coding Sheets, Computer Forms	1,000	
Purchase 3 Curriculum Areas New Curriculum	6,000	
Training materials for instructors	1,000	
Total Technical Support		$14,000
Direct Student Support		
Student completion plaques	$ 2,000	
Miscellaneous household items to be used for loans to students	2,000	
Total Direct Student Support		$ 4,000
TOTAL INSTRUCTIONAL SUPPLIES		$ 97,253

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

STUDENT EQUIPMENT (41)

Description		
Direct Student Support		
Details available on request - See attachment for specific example and reference.		
TOTAL STUDENT EQUIPMENT		$132,006

STAFF EQUIPMENT (42)

Description		
Controller/Administrative		
Equipment for all division. Details available on request - See attachment for specific example and reference.		
TOTAL STAFF EQUIPMENT		$592,400

EQUIPMENT RENTAL (43)

Description		
Program Support		
Rental of IBM Copier, Xerox 3100, Xerox 660, IBM Composer, IBM Mag Card II's and IBM Mag Card Executive.	$30,800	
Office Education		
Rental of IBM Instructional Equipment	10,000	
Technical Support		
Rental of IBM Keypunch and Verifier	4,800	
TOTAL EQUIPMENT RENTAL		$ 45,600

ATTACHMENT

(41) Schedule of Student Equipment

Student Equipment

Early Childhood - Sound film strip viewers - viewers - projectors, cassette library and recorder.

Family Core - Projector; skeleton, dummy sewing machines.

Support Services - Audio tape recorder.

Foundation Education - Training carousels.

Building Trades - Threading machine for bolts and pipes, refrigerator, freezer, air conditioning training unit, work benches, spot welder, bench saw, woodlath, jointer, planer, drill press.

Automotive - Engine dynamonetors, tire balancer, jack welders, grinders, tire changer, battery charger, engines, front-end alignment machine, Sunscope machine, work benches.

Food Services, Marketing and Distribution - Projectors, NCR cash register, cassette recorder, vacuum, camera, food slicer, food mixers, freezers, microwave oven, projectors, film stations.

Office Education - Transcribers calculators, typewriters, training carousels.

Reference:

Individual component descriptions for complete listing of equipment used in each. These descriptions are volumes in the documentations package entitled The Design and Operations of Residential Family Based Education Program, Spring, 1975.

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

EQUIPMENT MAINTENANCE (44)

Description

Program Support

Maintenance on office machines, multilith press, audio visual equipment and other equipment. Since most equipment will be purchased new, cost for maintenance and repair the first 15 months are assumed to be minimal.

TOTAL EQUIPMENT MAINTENANCE	$ 8,250

CONSULTANTS (46)

Description

In service of staff and consultant assistance for implementation of the Mountain-Plains Program. Each division is expected to require specialized knowledge of consultants at a minimum rate of 30 man-days @ a cost of $100 per man-day, based on Mountain-Plains experience.

Executive	$3,000	
Controller/Administrative	3,000	
Educational Services	3,000	
Student services	3,000	
Six States	3,000	
Technical Supports	3,000	
TOTAL CONSULTANTS		$18,000

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

DATA SERVICES (47)

Description			
Controller Costing System)			
Initial set up of Data System, debugging and additional program changes as desired.	$19,525		
Completed program operational and maintenance cost.	13,100		
Total Controller		$32,625	
Career Guidance			
Grading of test scores and analysis of data (canned program)		1,000	
Technical Support (Student Flow & Monitoring)			
Initial set up of Data System, debugging and additional program changes as desired.	$13,000		
Completed program operational and maintenance costs.			
Total Technical Support		$25,000	
TOTAL DATA SERVICES			$46,625

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

OTHER SUB-CONTRACTS (48)

Description			
Program Support			
Carpet cleaning and other maintenance cleaning work of a non-recurring nature.	$6,000		
Local legal council retainer and fee	3,000		
Total Controller		$9,000	
Educational Services			
Baby-sitting costs while both parents or single head of household attend classes.		$10,000	
Community Recreation/Development			
Ceramics--Money used to purchase slip for families to use in the Arts & Crafts area.	$1,500		
To send 20 children to Summer Youth Camp. 20 @ $42.00.	840		
Scoring of OVIS and MIQ tests for Career Guidance.	1,600		
Swimming Lessons for children in Summer Enrichment program.	180		
Total Student Services		4,120	
TOTAL OTHER SUB-CONTRACTS			$23,120

Program Initiatin Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

TRAVEL (55)

Description		
Executive		
Six state travel for executives to build foundations for six state area, and local travel.	$13,902	
Board of Directors		
Travel and per diem for Board members for organizational meetings and to initiate and formulate policies. Meet at least bi-monthly.	17,500	
Total Executive Travel		$31,402
Controller		
Set up Cost Accounting System with Data Services - distance 350 miles, visit at least quarterly.	$ 2,102	
Property Control and Purchasing		
Set up vendors	3,000	
Total Controller		5,102
Educational Services		
Travel of professional staff to upgrade knowledge in the different vocational fields and to keep abreast of latest vocational educational techniques.		6,140
Student Services		
Travel of professional staff to upgrade knowledge in specialized fields of Career Guidance, Counseling and Community Development.		6,000

Program Initiation Plan
And Budget
(Day 1, Month 1 to Day 30, Month 15)

TRAVEL (55)
(continued)

Description			
Six State Support			
Center Staff travel to state offices and board meetings (6 states)	$ 9,835		
Recruitment and follow-up plus trips to Center (Montana)	12,050		
Recruitment and follow-up plus trips to Center (North Dakota)	12,050		
Recruitment and follow-up plus trips to Center (South Dakota)	12,050		
Recruitment and follow-up plus trips to Center (Nebraska)	12,050		
Recruitment and follow-up plus trips to Center (Wyoming)	12,050		
Recruitment and follow-up plus trips to Center (Idaho)	12,050		
Travel for placement officers	8,000		
Total Six State Support		$90,135	
Technical Support			
Travel seeking upgrade to curriculum areas - similar programs, curriculum centers, etc.	9,000		
Case studies of exited families - for documentation and results reporting.	4,150		
Total Technical Support		13,150	
TOTAL TRAVEL			$151,929

Program Initiation Plan
And Budget

VEHICLE RENTAL (56)

Description			
Vehicle Rental	63		
1 station wagon	$1,900		
1 station wagon	1,900		
1 - 14 foot van @ $200 per month	2,400		
4 pickups @ $100 per month	4,800		
3 station wagons @ $1,900	5,700		
1 VW van @ $200 per month annual lease	2,400		
Total Controller		$19,100	
Direct Trainee			
Direct and common shared cost of buses (15 months)		35,700	
TOTAL VEHICLE RENTAL			$54,800

VEHICLE OPERATING EXPENSE (57)

Description			
Vehicle Operating Cost			
1 vehicle @ $56 per month for 10 months		$ 560	
5 vehicles @ $56 per month for 12 months		3,360	
5 vehicles @ $56 per month for 7 months		1,960	
TOTAL TRANSPORTATION			$5,880

Program Initiation Plan
And Budget

OFFICE (61)

Description

Office Operational Cost

Office supplies			
Program average - $1,800 per month for 12 months	$21,600		
Stores stock	10,000		
Total Controller		$31,600	
Office Supplies for Six State Offices		8,340	
TOTAL OFFICE SUPPLIES AND MATERIALS			$39,940

POSTAGE (62)

Description

Program Support

Postage			
Program average - $700 per month for 15 months			
TOTAL POSTAGE EXPENSE			$10,500

REPRODUCTION (63)

Description

Administrative/Controller

Paper stocks, covers, binders, and miscellaneous printing materials plus inventory required to be kept on hand for special printing.		$20,000	
TOTAL REPRODUCTION			$20,000

Program Initiation Plan
And Budget

OTHER (64)

Description

Other - Janitorial Supplies

Program average cost of $1,000 per month for 12 months + $5,000 on hand inventory.

TOTAL OTHER EXPENSES	$17,000

TELEPHONE (66)

Description

All Telephone budgets are based on historical costs for 15 month period.

Executive	$10,200
Administrative/Control	16,065
Education Services	10,005
Glasgow Support	6,255
Six-State	51,750
Technical Support	7,755
TOTAL TELEPHONE EXPENSE	$102,030

MAGAZINES & SUBSCRIPTIONS (71)

Description

Program Support

The following magazines and subscriptions are examples of types of magazines and subscriptions purchased for all areas of the program:

Weight Watchers Magazine	Ladies Home Journal
Changing Times	Consumer Reports
Better Homes & Gardens	Simplicity Pattern Catalog
Good Housekeeping	Woman's Day
McCall's Pattern Catalog	Saturday Review

School Product News	Motel/Motor Inn Journal
Travel & Leisure	Mechanics Illustrated
Popular Science	Motor Magazines
Electronics Popular	American Builder
Plumbing Contractor	Popular Mechanics
Today's Secretary	Business Education World
Marriage and the Family	Childhood Education
Behavior Today	Public Welfare
Saturday Review of Science	Science Digest
Arithmetic Teacher	Boy's Life
U.S. News & World Report	Sports Illustrated
Reader's Digest	Newsweek
National Geography	Journal of American Literature
National Wildlife	American Girl
Time	Field and Stream
NEA Journal	Child and Family

TOTAL MAGAZINES & SUBSCRIPTIONS	$ 4,000

CONFERENCES & MEMBERSHIPS (74)

Description

Program Support

Miscellaneous conference and memberships for the total program.

TOTAL CONFERENCES & MEMBERSHIPS	$ 2,000

FREIGHT (77)

Description

Program Support

Based on historical cost plus increased trucking and freight costs and cost of transporting new equipment and supplies to center destination.

TOTAL FREIGHT COSTS	$10,000

INSURANCE (81)

Description

Program Support

Fixed price general liability insurance based on historical cost and projected increases for this type of insurance.

TOTAL INSURANCE COSTS	$27,495

STUDENT MEDICAL COSTS (82)

Description

Direct Student Support

Student medical is $90 per month per family per month.

984 family months @ $90 =

TOTAL STUDENT MEDICAL COST	$88,560

STUDENT & STAFF INTERVIEW (85)

Description

Staff Interview

40 applicants @ cost of $200 per interview =	$8,000

Student Interview & Referral

10 student interviews @ $100 each =	1,000
TOTAL STAFF & STUDENT INTERVIEW	$ 9,000

Program Initiation Plan
And Budget

STUDENT DISLOCATION (87)

Description		
28 students dislocation @ $225 each		
TOTAL STUDENT DISLOCATION		$ 6,300

STAFF & STUDENT RELOCATION (59)

Description		
Staff Relocation		
53 staff relocated to Center @ $1,200 each	$63,600	
Student Relocation		
228 students relocated to Center @ $235 each	$53,580	
TOTAL STAFF & STUDENT RELOCATION		$ 117,180

PROGRAM OPERATIONAL BUDGET - TWELVE MONTHS

		Executive	Controller Administrative	Educational Services	Student Services	Six State	Technical Support	Direct Student Support	TOTAL	Percentages
01	Salaries	$184,316	$326,294	$609,110	$298,783	$317,864	$136,726	$	$1,873,093	38.07
01	Student Stipend							884,000	884,000	17.97
20	Burden - 22%	40,550	71,785	134,005	65,732	69,930	30,080		412,082	8.37
25	Incentive Reward							58,320	58,320	1.19
32	Building - Grnd. Maint.		54,500					57,144	111,644	2.27
33	Utilities		134,930					243,335	378,265	7.69
34	Rentals					20,632			20,632	.42
35	Joint Usage		105,540						105,540	2.14
37	Instructional Supplies		3,000	77,600	10,014		14,000	4,000	108,614	2.21
41	Student Equipment			17,050				3,000	20,050	.41
42	Staff Equipment	962	500		3,100		1,000		5,562	.11
43	Equipment Rental		30,800	10,000			4,800		45,600	.93
44	Equipment Maintenance		17,250	14,600	653		650	4,000	37,153	.76
46	Consultants	8,500	10,350	9,500	1,000		10,750		40,100	.81
47	Data Services		13,100		1,000		18,500		32,600	.66
48	Other Sub-Contracts		9,000	28,800	4,120				41,920	.85
55	Total Travel	21,402	2,102	4,140	4,000	72,108	3,150		106,902	2.17
56	Vehicle Rental	1,900	9,100		9,500			23,600	44,100	.90
57	Vehicle Operator Exp.	672	4,032		3,360				8,064	.16
59	Relocation Expense	15,750						64,875	80,625	1.64
61	Office		21,600			8,340			29,940	.61
62	Postage		8,400						8,400	.17
63	Reproduction		20,000						20,000	.41
64	Other		12,000						12,000	.24
66	Telephone	8,162	12,850	8,000	5,000	41,400	6,200		81,612	1.66
71	Magazines & Subscript.		5,925						5,925	.12
74	Conferences & Member.		2,000						2,000	.04
77	Freight		5,000						5,000	.10
81	Insurance		22,000					144,000	166,000	3.38
82	Student Medical Costs							72,000	72,000	1.46
85	Student Ref. & Inter.							24,300	24,300	.49
87	Dislocation Student							65,520	65,520	1.33
91	Staff Recruit. & Student	8,000					960	4,000	12,960	.26
	TOTAL	$290,214	$902,058	$912,805	$406,262	$530,274	$226,816	$1,652,094	$4,920,523	100.00%
		5.90%	18.33%	18.55%	8.26%	10.78%	4.60%	33.58%	100.00%	